

National Stock Exchange of India Ltd, "Exchange Plaza", 5th Floor, Plot No.C/1, G-Block, Bandra-Kurla Complex, Bandra (E) <u>Mumbai – 400 051</u>	The Corporate Relationship Dept., BSE Ltd., Piroze Jeejeeboy Towers, 1 st Floor, New Trading Ring, Rotunda, Dalal Street, <u>MUMBAI – 400 001</u>
--	---

Sub: Submission of Unaudited Financial Results (both Standalone and Consolidated) for the quarter ended 30th September, 2025, duly accompanied by a "Limited Review Report" of Statutory Auditors of the Company.

Dear Sir(s),

We are sending herewith Unaudited Financial Results (both Standalone and Consolidated) for the quarter ended, 30th September, 2025, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors, of the Company, in their respective meetings held today i.e. on Friday, the 14th November, 2025, commenced at 6-00 P.M. and concluded at 6.45 P.M., together with "Limited Review Report" of our Statutory Auditors, M/s. Pipara & Co., Chartered Accountants, Ahmedabad, who have carried out the Limited Review of Unaudited Financial Results of the Company for the above mentioned period, in consonance with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015, called as SEBI Listing Regulations, 2015.

Pursuant to Regulation 47(1)(b) of the SEBI (LODR) Regulations, 2015, we will be publishing the extract of the Standalone and Consolidated Unaudited Financial Results in the newspapers. The full format of the Quarterly Results will be made available on the Company's website at www.somatextiles.com.

We will also be uploading the Financial Results on the website of Stock Exchanges i.e. BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For Soma Textiles & Industries Limited

(Reena Prasad)
Company Secretary & Compliance officer
M.No.-A53284



Independent Auditor's Review Report on Unaudited Standalone Financial Results of Soma Textiles & Industries Limited for the quarter and half year ended 30th September, 2025 pursuant to the Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulation, 2015(as amended)

To,
The Board of Directors of
Soma Textiles & Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Soma Textiles & Industries Limited** (the "Company"), for the quarter and half year ended on **30th September, 2025** (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by SEBI from time to time.
2. This statement, which is responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 Interim Financial Reporting ("IND AS 34"), prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance



that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Material Uncertainty Related to Going Concern

We draw attention to the fact that the company has stopped manufacturing operations and sold off plant and machineries and is engaged in Trading activities. The company's profit of **Rs. 300 lakhs** during the quarter and half year ended 30th September, 2025 is on account of trading activities and profit on fair value of investment in units of mutual funds as well as exceptional items as represented in **Note No. 6** of Standalone Ind AS Financial Results.

In the opinion of the management, company's assets including cash & bank balance are sufficient to meet the liabilities of the company. These conditions, along with other matter as set forth in this note, indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as going concern. The management has assessed that the company continuous to be going concern.

Our opinion is not modified in respect of the above said matter.

Date: 14-11-2025

Place: Ahmedabad



For, Pipara & Co LLP
Chartered Accountants
(FRN: 107929W/W100219)

Suresh Gandhi
Partner

M. No. 046284

UDIN:25046284BNQMFZ7652

SOMA TEXTILES & INDUSTRIES LIMITED

Regd. Office: 2, Red Cross Place, Kolkata-700 001

CIN:L51909WB1940PLC010070

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	-	205	364	205	503	949
II	Other Income	73	490	222	563	407	505
III	Total Income (I+II)	73	695	586	768	910	1,454
IV	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchases of stock -in-trade	-	201	358	201	496	933
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employees benefits expense	70	169	35	239	76	150
	e) Finance Costs	4	6	4	10	8	17
	f) Depreciation and amortisation expenses	8	14	10	22	20	41
	g) Other Expenses	239	69	89	308	163	445
	Total Expenses	321	459	496	780	763	1,586
V	Profit / (Loss) before exceptional items and tax (III-IV)	(248)	236	90	(12)	147	(132)
VI	Exceptional Items	185	127	6,727	312	6,790	6,960
VII	Profit / (Loss) before tax (V+VI)	(63)	363	6,817	300	6,937	6,828
VIII	Tax expense						
	(a) Deferred tax	-	-	-	-	-	99
	(b) Tax in respect of earlier years	-	-	-	-	-	-
IX	Net Profit / (Loss) for the period (VII+VIII)	(63)	363	6,817	300	6,937	6,927
X	Other Comprehensive Income:						
	Items that will not be reclassified to profit or loss						
	(a) Remeasurement of post employment benefits obligation	-	-	-	-	-	4
XI	Total Comprehensive Income (IX+X)	(63)	363	6,817	300	6,937	6,931
XII	Paid up equity share capital	3,303	3,303	3,303	3,303	3,303	3,303
XIII	Other equity excluding Revaluation Reserve					12,761	12,461
XIV	Face value of the share	10	10	10	10	10	10
XV	Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.19)	1.10	20.64	0.91	21.00	20.98
	(b) Diluted	(0.19)	1.10	20.64	0.91	21.00	20.98

Notes

- The above financial results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2025.
- The Standalone Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- Income Tax provision will be determined and provided for at the end of the financial year.
- Earning Per Share (EPS) has been calculated as per Indian Accounting Standard (IND AS - 33) issued by the Institute of Chartered Accountants of India.
- The company is mainly engaged in trading in cotton & cotton yarn and has identified 'Textile' Business as its only reportable primary business segment as per Ind AS 108 "Indian Accounting Standard on Operating Segments". Accordingly, no separate segment information has been provided.
- Exceptional items for the quarter ended 30th September, 2025 represent following components:

Particulars	Amount (Rs. in lakhs)			Remarks, if any
	Quarter Ended 30.09.2025	Quarter Ended 30.06.2025	Year Ended 31.03.2025	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	108	15	113	
2. Profit / (Loss) on Sale of Fixed Assets (Net)	77	112	6,843	
3. Liabilities no longer required written back	-	-	4	
Total Exceptional Items	185	127	6,960	



7 **Change in Promoters and Management Control:**

Pursuant to the Share Purchase Agreement dated 9th July, 2025, the existing Promoters and Promoter Group of the Company (*Mr. Surendra Kumar Somany, Surendra Kumar Somany HUF, Mr. Arvind Kumar Somany, Arvind Kumar Somany HUF, Mrs. Prasann Arvindkumar Somany, and Sarvopari Investment Pvt. Ltd.*) have sold their entire shareholding to the new Promoters (*Roadway Solutions India Infra Limited, Mr. Ameet Harjinder Gadhoke, and Mrs. Teja Ranade Gadhoke*).

Following the completion of the said transaction, there has been a change in the Promoter, Promoter Group and management control of the Company. The earlier management (*Mr. Surendra Kumar Somany, Mr. Arvind Kumar Somany, Mr. Om Prakash Laxminarayan Kabra, Mr. Amit Nandkishore Shah, and Smt. Rita Chatterjee*) have resigned from their respective positions.

The Board of Directors has appointed *Mr. Ameet Harjinder Gadhoke* as Additional Director and Managing Director, *Mrs. Teja Ranade Gadhoke* as Additional Director and Non-Executive Chairperson, *Mr. Narsingh Narain Giri* as Additional Director and Non-Executive Independent Director, *Mrs. Sunita Gangadhar Jamkhande* as Additional Director and Non-Executive Independent Director and *Mrs. Archana Dheeraj Sonaikar* as Additional Director and Non-Executive Independent Director. Accordingly, the new Promoters have taken over the management of the Company.

- 8 Previous period's figures have been regrouped/recast/reclassified, wherever necessary, to correspond with the current period's classification/disclosure.

Place: Mumbai
Date: 14th November, 2025



For, Soma Textiles & Industries Limited


(Shrikant Bhat)
(DIN: 00650380)
(Whole Time Director & CFO)

SOMA TEXTILES & INDUSTRIES LTD.

Regd. Office: 2, Red Cross Place, Kolkata-700 001

CIN:L51909WB1940PLC010070

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	As at 30th Sept, 2025	As at 31st March, 2025	As at 30th Sept, 2025	As at 31st March, 2025
	Unaudited	Audited	Unaudited	Audited
A ASSETS				
1 Non-current assets				
(a) Property, plant and equipments	87	504	87	504
(b) Intangible assets	7	7	7	7
(c) Financial assets				
(i) Investments	260	260	260	260
(ii) Loan	3,140	3,781	3,140	3,781
(iii) Other financial assets	73	69	73	69
(d) Deferred tax assets (net)	1,030	1,030	1,030	1,030
(e) Income tax assets (net)	492	489	492	489
(f) Other non-current assets	-	-	-	-
Total non-current assets	5,089	6,140	5,089	6,140
2 Current assets				
(a) Inventories	-	-	-	-
(b) Financial assets				
(i) Investment	9,580	9,064	9,580	9,064
(ii) Trade receivables	67	302	67	302
(iii) Cash and cash equivalents	1,482	182	1,482	182
(iv) Bank balance other than (iii) above	-	266	-	266
(v) Other financial assets	3	2	3	2
(c) Other current assets	115	112	115	112
(d) Assets classified as held for sale	76	104	76	104
Total current assets	11,323	10,032	11,323	10,032
Total Assets	16,412	16,172	16,412	16,172
B EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	3,323	3,323	3,323	3,323
(b) Other equity	12,761	12,461	12,761	12,461
Total equity	16,084	15,784	16,084	15,784
Liabilities				
1 Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	21	224	21	224
(ii) Lease Liabilities	4	4	4	4
(b) Long-term provisions	23	20	23	20
Total non-current liabilities	48	248	48	248
2 Current liabilities				
(a) Financial Liabilities				
(i) Borrowing	5	63	5	63
(ii) Trade payables				
- total outstanding dues of micro enterprise and small enterprise	-	-	-	-
- total outstanding dues of creditors other than micro enterprise and small enterprise	4	9	4	9
(b) Other current liabilities	246	42	246	42
(c) Short-term provisions	25	26	25	26
Total current liabilities	280	140	280	140
Total liabilities	328	388	328	388
Total equity and liabilities	16,412	16,172	16,412	16,172



For, Soma Textiles & Industries Ltd.

Shrikant Bhat

Shrikant Bhat

Whole Time Director & CFO



Place: Mumbai
Date: 14th November, 2025

UNAUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30th SEPTEMBER, 2025

(Rs. in lakhs)

Particulars	Six months ended 30th September, 2025	Six months ended 30th September, 2024	Previous year ended 31st March, 2025
	Unaudited	Unaudited	Audited
A Cash flow from operating activities			
Profit/(Loss) before exceptional items & tax	(12)	147	(132)
Adjustment for:			
- Depreciation	22	20	42
- Profit on Sale of Current Investments	(3)	(32)	(103)
- (Profit) / loss on sale of fixed assets (net)	(189)	(6,768)	(6,844)
- Interest (Net)	(16)	(53)	(61)
- Other comprehensive income	-	-	4
	(186)	(6,833)	(6,962)
Operating profit/(Loss) before working capital changes	(198)	(6,686)	(7,094)
Adjustment for :			
- Trade receivables	235	(59)	(130)
- Other receivables	927	993	1,707
- Trade payables	(1)	(972)	(9)
- Other current liabilities	204	(2,035)	(2,030)
	1,365	(2,073)	(462)
Cash generated from operations	1,167	(8,759)	(7,556)
- Direct Taxes paid	-	-	-
	-	-	-
Cash flow before prior period items, exceptional items & extraordinary items	1,167	(8,759)	(7,556)
-Exceptional items	312	6,790	6,960
Net Cash generated from operating activities (A)	1,479	(1,969)	(596)
B Cash flow from investing activities :			
- Purchase of fixed assets	-	(68)	(275)
- Sale of fixed assets	583	6,797	6,883
- Net off Sales & Purchase of Current investments	(513)	(4,663)	(6,740)
- Interest received	22	61	78
Net cash Inflow / (Outflow) from investing activities (B)	92	2,127	(54)
C Cash flow from financing activities :			
- Total proceeds from borrowings (net of repayments)	(260)	(491)	(350)
- Interest paid	(11)	(7)	(15)
- Redemption of Preference Share	-	-	-
Net cash Inflow / (Outflow) from financing activities (C)	(271)	(498)	(365)
Net increase / (Decrease) in cash and cash equivalents [D=A+B+C]	1,300	(340)	(1,015)
Cash and cash equivalent as at the beginning of the year (E)	182	1,197	1,197
Cash and cash equivalent as at the end of the period (D+E)	1,482	857	182
Cash and cash equivalents comprises of:			
a) Balances with banks			
In current accounts	37	71	56
In deposit accounts (maturity less than 3 months at inception)	1,445	785	125
b) Cash on hand	-	1	1
Cash and cash equivalents considered for cash flows	1,482	857	182

Place: Mumbai
Date: 14th November, 2025



For, Soma Textiles & Industries Ltd.

Shrikant Bhat
Shrikant Bhat
Whole Time Director & CFO





Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Soma Textiles & Industries Limited for the quarter and half year ended 30th September, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To,
The Board of Directors of
Soma Textiles & Industries Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Soma Textiles & Industries Limited** (the Holding Company) and its Associate (the Company and its associate together referred to as the "Group") for the quarter and half year ended 30th September, 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries,

Page 1 of 3



Corporate Office :
Pipara Corporate House,
Near Bandhan Bank Ltd.,
Netaji Marg, Law Garden,
Ahmedabad-380006
Gujarat, India

Mumbai Office :
#3, 13th Floor, Tradelink,
'E' Wing, A-Block,
Kamala Mills, Senapati
Bapat Marg, Lower Parel,
Mumbai - 400 013, India

New York Office :
1270, Ave of Americas,
Rockefeller Center, FL7,
New York - 10020
USA +1 (646) 387 - 2034

Delhi Office :
Green Park Desq Work,
Gate No. 1, 49/1 Yusuf Sarai,
Near Green Park Metro Station,
Delhi - 110016.
India

Contact :
T: 91 79 40 370370
F: 91 79 40 370376
E: pipara@pipara.com
info@pipara.com
www.pipara.com

primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the entities mentioned:

Sr. No.	Company Name	Controlling Stake of holding company	Nature of Relationship
1.	Soma Textiles and Industries Limited	N.A.	Holding Company
2.	Soma Textiles FZC	40%	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

Material Uncertainty Related to Going Concern

We draw attention to the fact that the company has stopped manufacturing operations and sold off plant and machineries and is engaged in Trading activities. The company's profit of **Rs. 300 lakhs** during the quarter and half year ended 30th September, 2025 is on account of trading activities and profit on fair value of investment in units of mutual funds as well as exceptional items as represented in Note No. 6 of Consolidated Ind AS Financial Results.

In the opinion of the management, company's assets including cash & bank balance are sufficient to meet the liabilities of the company. These conditions, along with other matter



as set forth in this note, indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. The management has assessed that the company is continuous to be a going concern.

Our opinion is not modified in respect of the above said matter.

Other Matter

We draw attention to **Note No. 8** of Consolidated Financial Results regarding the share of losses of an associate that exceeds its interest in the associate, the Company discontinued recognizing its share of further losses. The amount of investment has been fully impaired, hence there is no impact in Consolidated Financial Result. If the associate subsequently reports profits, the entity will resume recognizing its share of those profits only after its share of the profits equals the share of losses not recognized.

Our conclusion is not modified in respect of the above matters.

Date: 14-11-2025

Place: Ahmedabad



For, Pipara & Co LLP
Chartered Accountants
(FRN: 107929W/W100219)

A handwritten signature in blue ink, appearing to read 'Suresh Gandhi'.

Suresh Gandhi
Partner
M. No. 046284

UDIN:25046284BNQMFY4448

SOMA TEXTILES & INDUSTRIES LIMITED

Regd. Office: 2, Red Cross Place, Kolkata-700 001

CIN:L51909WB1940PLC010070

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	-	205	364	205	503	949
II	Other Income	73	490	222	563	407	505
III	Total Income (I+II)	73	695	586	768	910	1,454
IV	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchases of stock -in-trade	-	201	358	201	496	933
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employees benefits expense	70	169	35	239	76	150
	e) Finance Costs	4	6	4	10	8	17
	f) Depreciation and amortisation expenses	8	14	10	22	20	41
	g) Other Expenses	239	69	89	308	163	445
	Total Expenses	321	459	496	780	763	1,586
V	Profit / (Loss) before exceptional items and tax (III-IV)	(248)	236	90	(12)	147	(132)
VI	Exceptional Items	185	127	6,727	312	6,790	6,960
VII	Profit / (Loss) before tax (V+VI)	(63)	363	6,817	300	6,937	6,828
VIII	Tax expense						
	(a) Deferred tax	-	-	-	-	-	99
	(b) Tax in respect of earlier years	-	-	-	-	-	-
IX	Net Profit / (Loss) for the period (VII+VIII)	(63)	363	6,817	300	6,937	6,927
X	Share of Profit/(Loss) of associates	-	-	-	-	-	-
XI	Net Profit / (Loss) for the period (IX +/- X)	(63)	363	6,817	300	6,937	6,927
XII	Other Comprehensive Income:						
	Items that will not be reclassified to profit or loss						
	(a) Remeasurement of post employment benefits obligation	-	-	-	-	-	4
XIII	Total Comprehensive Income (XI+XII)	(63)	363	6,817	300	6,937	6,931
XIV	Paid up equity share capital	3,303	3,303	3,303	3,303	3,303	3,303
XV	Other equity excluding Revaluation Reserve	-	-	-	-	12,761	12,461
XVI	Face value of the share	10	10	10	10	10	10
XVII	Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.19)	1.10	20.64	0.91	21.00	20.98
	(b) Diluted	(0.19)	1.10	20.64	0.91	21.00	20.98

Notes:

- The above financial results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2025.
- The Consolidated Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- Income Tax provision will be determined and provided for at the end of the financial year.
- Earning Per Share (EPS) has been calculated as per Indian Accounting Standard (IND AS - 33) issued by the Institute of Chartered Accountants of India.
- The company is mainly engaged in trading in cotton & cotton yarn and has identified 'Textile' Business as its only reportable primary business segment as per Ind AS 108 "Indian Accounting Standard on Operating Segments". Accordingly, no separate segment information has been provided.
- Exceptional items for the quarter ended 30th September, 2025 represent following components:

Particulars	Amount (Rs. in lakhs)			Remarks, if any
	Quarter Ended 30.09.2025	Quarter Ended 30.06.2025	Year Ended 31.03.2025	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	108	15	113	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	77	112	6,843	-
3. Liabilities no longer required written back	-	-	4	-
Total Exceptional Items	185	127	6,960	



7 **Change in Promoters and Management Control:**

Pursuant to the Share Purchase Agreement dated 9th July, 2025, the existing Promoters and Promoter Group of the Company (Mr. Surendra Kumar Somany, Surendra Kumar Somany HUF, Mr. Arvind Kumar Somany, Arvind Kumar Somany HUF, Mrs. Prasann Arvindkumar Somany, and Sarvopari Investment Pvt. Ltd.) have sold their entire shareholding to the new Promoters (Roadway Solutions India Infra Limited, Mr. Ameet Harjinder Gadhoke, and Mrs. Teja Ranade Gadhoke).

Following the completion of the said transaction, there has been a change in the Promoter, Promoter Group and management control of the Company. The earlier management (Mr. Surendra Kumar Somany, Mr. Arvind Kumar Somany, Mr. Om Prakash Laxminarayan Kabra, Mr. Amit Nandkishore Shah, and Smt. Rita Chatterjee) have resigned from their respective positions.

The Board of Directors has appointed Mr. Ameet Harjinder Gadhoke as Additional Director and Managing Director, Mrs. Teja Ranade Gadhoke as Additional Director and Non-Executive Chairperson, Mr. Narsingh Narain Giri as Additional Director and Non-Executive Independent Director, Mrs. Sunita Gangadhar Jamkhande as Additional Director and Non-Executive Independent Director and Mrs. Archana Dheeraj Sonaikar as Additional Director and Non-Executive Independent Director. Accordingly, the new Promoters have taken over the management of the Company.

8 The share of losses of an associate exceeds its interest in the associate, the Company discontinues recognising its share of further losses. The amount of investment has been fully impaired hence Nil impact in Consolidated Result. If the associate subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

9 Previous period's figures have been regrouped/recast/reclassified, wherever necessary, to correspond with the current period's classification/disclosure.

Place: Mumbai
Date: 14th November, 2025



For, Soma Textiles & Industries Limited


(Shrikant Bhat)
(DIN: 00650380)
(Whole Time Director & CFO)

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30th SEPTEMBER, 2025

(Rs. in lakhs)

Particulars	Six months ended 30th September, 2025	Six months ended 30th September, 2024	Previous year ended 31st March, 2024
	Unaudited	Unaudited	Audited
A Cash flow from operating activities			
Profit/(Loss) before exceptional items & tax	(12)	147	(132)
Adjustment for:			
- Depreciation	22	20	42
- Profit on Sale of Current Investments	(3)	(32)	(103)
- (Profit) / loss on sale of fixed assets (net)	(189)	(6,768)	(6,844)
- Interest (Net)	(16)	(53)	(61)
- Other comprehensive income	-	-	4
	(186)	(6,833)	(6,962)
Operating profit/(Loss) before working capital changes	(198)	(6,686)	(7,094)
Adjustment for :			
- Trade receivables	235	(59)	(130)
- Other receivables	927	993	1,707
- Trade payables	(1)	(972)	(9)
- Other current liabilities	204	(2,035)	(2,030)
	1,365	(2,073)	(462)
Cash generated from operations	1,167	(8,759)	(7,556)
- Direct Taxes paid	-	-	-
	-	-	-
Cash flow before prior period items, exceptional items & extraordinary items	1,167	(8,759)	(7,556)
-Exceptional items	312	6,790	6,960
Net Cash generated from operating activities (A)	1,479	(1,969)	(596)
B Cash flow from investing activities :			
- Purchase of fixed assets	-	(68)	(275)
- Sale of fixed assets	583	6,797	6,883
- Net off Sales & Purchase of Current investments	(513)	(4,663)	(6,740)
- Interest received	22	61	78
Net cash Inflow / (Outflow) from investing activities (B)	92	2,127	(54)
C Cash flow from financing activities :			
- Total proceeds from borrowings (net of repayments)	(260)	(491)	(350)
- Interest paid	(11)	(7)	(15)
- Redemption of Preference Share	-	-	-
Net cash Inflow / (Outflow) from financing activities (C)	(271)	(498)	(365)
Net increase / (Decrease) in cash and cash equivalents [D=A+B+C]	1,300	(340)	(1,015)
Cash and cash equivalent as at the beginning of the year (E)	182	1,197	1,197
Cash and cash equivalent as at the end of the period (D+E)	1,482	857	182
Cash and cash equivalents comprises of:			
a) Balances with banks			
In current accounts	37	71	56
In deposit accounts (maturity less than 3 months at inception)	1,445	785	125
b) Cash on hand	-	1	1
Cash and cash equivalents considered for cash flows	1,482	857	182

Place: Mumbai
Date: 14th November, 2025



For, Soma Textiles & Industries Ltd.

Shrikant Bhat
Shrikant Bhat
Whole Time Director & CFO

